

SENATE BILL 1378

By Finney L

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 3, relative to senior citizens.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by  
adding the following as a new section:

67-6-397.

(a) For purposes of this section, "senior citizen" means any person who  
is sixty (60) years of age or older.

(b) The exemption provided by this section shall be known as a "sales  
tax holiday for senior citizens."

(c) There is exempt from the tax imposed by this chapter the following  
items of tangible personal property, if sold to any senior citizen between 12:01  
a.m. on the first Friday of March and 11:59 p.m. the following Sunday:

(1) Daily living aids including, but not limited to, reading glasses,  
bathroom aids, bedroom aids, hearing aids and hearing aid batteries,  
shower seats and chairs, medical alert ID bracelets, incontinence  
products, pill splitters and organizers, and dressing aids;

(2) Health monitors, including, but not limited to, bath scales,  
blood pressure monitors, body fat analyzers, heart rate monitors;

(3) Mobility aids, including, but not limited to, canes, walkers,  
rollators or walker/rollators with a sales price of one hundred dollars  
(\$100) or less per item;

(4) Wheelchairs and wheel chair ramp sets with a sales price of two hundred dollars (\$200) or less per item;

(5) Clothing with a sales price of one hundred dollars (\$100) or less per item;

(6) Respiratory equipment with a sales price of one hundred dollars (\$100) or less per item;

(7) Televisions with a sales price of one thousand five hundred dollars (\$1,500) or less per item;

(8) Over-the-counter medications;

(9) Telephones and wireless communication devices with a sales price of two hundred dollars (\$200) or less per item;

(10) Support hosiery, socks and products; and

(11) Travel products with a sales price of one hundred dollars (\$100) or less per item.

(d) Each retailer making exempt sales under this section shall report the amount of the sales to the commissioner on the retailer's sales and use tax returns.

(e) The exemption provided in this section shall be subject to § 67-6-393(d) and (e).

(f) In addition to the exemption in subsection (c), the items of tangible personal property subject to the exemption provided in this section shall also be exempt from the tax imposed by this chapter if sold to any senior citizen between 12:01 a.m. on the first Friday of October and 11:59 p.m. the following Sunday. The exemption provided in this subsection (f) shall be subject to all of the provisions of this section and § 67-6-710(h).

SECTION 2. This act shall take effect July 1, 2011, the public welfare requiring it.